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ASSUMPTION PARISH CLERK OF COURT  
NAPOLEONVILLE, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS,  
INDEPENDENT AUDITORS' REPORT, SUPPLEMENTAL INFORMATION,  
AND OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-28-01

DEAN AND DEAN

CERTIFIED PUBLIC ACCOUNTANTS

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**DEAN AND DEAN**

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**CERTIFIED PUBLIC ACCOUNTANTS**

Donald A. Dean, CPA  
David P. Dean, CPA

**INDEPENDENT AUDITORS' REPORT**

December 19, 2000

Honorable Lawrence E. Bergeron  
Assumption Parish Clerk of Court

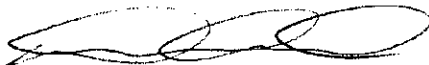
We have audited the component unit financial statements of the Assumption Parish Clerk of Court, as of and for the years ended June 30, 2000 and 1999. These financial statements are the responsibility of the Assumption Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Assumption Parish Clerk of Court at June 30, 2000 and 1999, and the results of operations for the years then ended in conformity with generally accepted accounting principles.

In Accordance with Government Auditing Standards, we have also issued a report dated December 19, 2000, on our consideration of the Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Respectfully submitted,



Dean and Dean, CPA's

ASSUMPTION PARISH CLERK OF COURT  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2000 AND 1999

Statement A

	Governmental Fund Type		Fiduciary Fund Type		Account Groups				Totals	
	General Fund		Agency Funds		General Fixed Assets		General Long-term Obligations		(Memorandum only)	
	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999
<b>ASSETS AND OTHER DEBITS</b>										
Cash and cash equivalents	\$ 432,702	\$ 477,061	\$ 799,395	\$ 899,217	\$	\$	\$	\$	\$ 1,232,097	\$ 1,376,278
Accounts Receivable	15,696	7,821							15,696	7,821
Due from other funds	2,498	2,161							2,498	2,161
Equipment					234,830	219,632			234,830	219,632
Amount to be provided for retirement of general long-term obligations							17,397	13,969	17,397	13,969
<b>TOTAL ASSETS</b>	<b>\$ 450,896</b>	<b>\$ 487,043</b>	<b>\$ 799,395</b>	<b>\$ 899,217</b>	<b>\$ 234,830</b>	<b>\$ 219,632</b>	<b>\$ 17,397</b>	<b>\$ 13,969</b>	<b>\$ 1,502,518</b>	<b>\$ 1,619,861</b>
<b>LIABILITIES, FUND EQUITY, AND OTHER CREDITS</b>										
<b>Liabilities</b>										
Accounts payable	\$ 148,990	\$ 8,369	\$	\$	\$	\$	\$	\$	\$ 148,990	\$ 8,369
Due to other funds			2,498	2,161					2,498	2,161
Compensated Absences Payable							17,397	13,969	17,397	13,969
Unsettled deposits			796,897	897,056					796,897	897,056
<b>Total Liabilities</b>	<b>148,990</b>	<b>8,369</b>	<b>799,395</b>	<b>899,217</b>	<b>-0-</b>	<b>-0-</b>	<b>17,397</b>	<b>13,969</b>	<b>965,782</b>	<b>921,555</b>
<b>Fund Equity</b>										
Investment in general fixed assets					234,830	219,632			234,830	219,632
Fund balance:										
Unreserved-undesignated	301,906	478,674							301,906	478,674
<b>Total Fund Equity</b>	<b>301,906</b>	<b>478,674</b>	<b>-0-</b>	<b>-0-</b>	<b>234,830</b>	<b>219,632</b>	<b>-0-</b>	<b>-0-</b>	<b>536,736</b>	<b>698,306</b>
<b>TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>	<b>\$ 450,896</b>	<b>\$ 487,043</b>	<b>\$ 799,395</b>	<b>\$ 899,217</b>	<b>\$ 234,830</b>	<b>\$ 219,632</b>	<b>\$ 17,397</b>	<b>\$ 13,969</b>	<b>\$ 1,502,518</b>	<b>\$ 1,619,861</b>

See Accompanying Notes

ASSUMPTION PARISH CLERK OF COURT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND  
FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

Statement B

	<u>2000</u>	<u>1999</u>
<u>REVENUES</u>		
Court costs, fees, and charges	\$ 234,781	\$ 246,661
Fees for recording legal documents	140,522	137,539
Fees for certified copies	55,229	54,832
Use of money and property - interest	38,687	29,545
Miscellaneous	<u>14,137</u>	<u>13,257</u>
Total Revenues	<u>483,356</u>	<u>481,834</u>
 <u>EXPENDITURES</u>		
Personal services and related benefits	299,370	253,285
Materials and supplies	127,134	47,709
Operating services	62,611	59,245
Capital outlay	150,535	11,263
Travel and other charges	<u>20,474</u>	<u>16,199</u>
Total Expenditures	<u>660,124</u>	<u>387,701</u>
 EXCESS OF REVENUES OVER EXPENDITURES	(176,768)	94,133
 FUND BALANCE AT BEGINNING OF YEAR	<u>478,674</u>	<u>384,541</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 301,906</u>	<u>\$ 478,674</u>

See Accompanying Notes

ASSUMPTION PARISH CLERK OF COURT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL  
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND  
FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

Statement C

	2000			1999		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>						
Court costs, fees, and charges	\$ 235,400	\$ 234,781	\$ (619)	\$ 242,700	\$ 246,661	\$ 3,961
Fees for recording legal documents	141,000	140,522	(478)	140,000	137,539	(2,461)
Fees for certified copies	53,000	55,229	2,229	52,000	54,832	2,832
Use of property and money - interest	36,000	38,687	2,687	28,000	29,545	1,545
Miscellaneous	13,750	14,137	387	12,825	13,257	432
Total Revenues	479,150	483,356	4,206	475,525	481,834	6,309
<b>EXPENDITURES</b>						
Personal services and related benefits	298,476	299,370	(894)	248,237	253,285	(5,048)
Materials and supplies	126,000	127,134	(1,134)	47,500	47,709	(209)
Operating services	62,868	62,611	257	59,128	59,245	(117)
Capital outlay	150,000	150,535	(535)	11,000	11,263	(263)
Travel and other charges	20,611	20,474	137	15,532	16,199	(667)
Total Expenditures	657,955	660,124	(2,169)	381,397	387,701	(6,304)
EXCESS OF REVENUES OVER EXPENDITURES	(179,805)	(176,768)	2,037	94,128	94,133	5
FUND BALANCE AT BEGINNING OF YEAR	478,674	478,674		384,541	384,541	
FUND BALANCE AT END OF YEAR	\$ 299,869	\$ 301,906	\$ 2,037	\$ 478,669	\$ 478,674	\$ 5

See Accompanying Notes

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

A. THE REPORTING ENTITY

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages, and other acts, and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

As the governing authority of the parish, for reporting purposes, the Assumption Parish Police Jury is the financial reporting entity for Assumption Parish. The financial reporting entity consists of the primary government (the police jury), organizations for which the primary government is financially accountable, and other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Assumption Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

- . Appointing a voting majority of an organization's governing body, and imposing its will on the organization, and/or receiving financial benefits or burdens from the organization.
- . Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- . Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury has some control over the Clerk's capital budget, and is financially responsible for any deficit of the Clerk, should he have one, the Clerk was determined to be a component unit of the Assumption Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Clerk and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk's office and accounts for the operations of the Clerk's office. The various fees and charges due to the Clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds

The Advance Deposit and Registry of Court Agency Funds account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

General Fixed Assets

Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. No depreciation has been provided on general fixed assets.

The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

General Long Term Obligations

Long-term obligations expected to be financed from the General fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.



Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The general fund is accounted for using a flow of current financial resources measurement focus. The agency funds are presented on a cash basis.

The general fund portion of the accompanying general purpose financial statements has been prepared on the modified accrual basis of accounting. The general fund uses the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year they are earned.

All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Budget Practices

Annually, the Clerk of Court adopts a budget for the General Fund. The budget is prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

The proposed budgets for the 2000 and 1999 fiscal years were made available for public inspection at the Clerk's office on May 6, 1999 and May 5, 1998, respectively. The proposed budget prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing. The budget hearings were held at the clerk's office on June 10, 1999 and June 9, 1998, respectively

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

Cash and Cash Equivalents

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Vacation and Sick Leave

The Clerk of Court's office has the following policy relating to vacation and sick leave: Employees of the Clerk of Court's office earn from one to three weeks of vacation leave each year depending on the length of service. Unused vacation leave may be carried forward until 10 days are accumulated. In addition, employees earn 10 days of sick leave each year which may be carried forward until 30 days are accumulated.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At June 30, 2000 and 1999, employees of the clerk have accumulated and vested \$17,397 and \$13,969, respectively, all of which is recorded in the general long term obligations account group.

Total Columns on Statements

Total columns on the statements are captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in these columns does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

C. CASH AND CASH EQUIVALENTS

At June 30, 2000 and 1999, the Clerk of Court has cash and cash equivalents (book balances) totaling \$1,232,097 and \$1,376,278, respectively, as follows:

	<u>2000</u>	<u>1999</u>
Petty Cash	\$ 40	\$ 40
Demand Deposits	142,662	187,021
Savings Accounts	292,451	430,724
Certificates of Deposit	655,000	655,000
Interest Bearing Demand Accounts	<u>141,944</u>	<u>103,493</u>
	<u>\$ 1,232,097</u>	<u>\$ 1,376,278</u>

These deposits are stated at cost which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2000 and 1999 are secured as follows:

	<u>2000</u>	<u>1999</u>
Bank Balances	<u>\$ 1,288,156</u>	<u>\$ 1,412,749</u>
Federal Deposit Insurance	300,000	300,000
Pledged Securities (Uncollateralized)	<u>988,156</u>	<u>1,112,749</u>
Total	<u>\$ 1,288,156</u>	<u>\$ 1,412,749</u>

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk that the fiscal agent has failed to pay deposited funds upon demand.

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

D. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the years ended June 30, 2000 and 1999, follows:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
Equipment	\$ 208,369	\$ 11,263	\$ -0-	\$ 219,632
Total	\$ 208,369	\$ 11,263	\$ -0-	\$ 219,632
	Balance July 1, 1999	Additions	Deletions	Balance June 30, 2000
Equipment	\$ 219,632	\$ 150,535	\$ 135,337	\$ 234,830
Total	\$ 219,632	\$ 150,535	\$ 135,337	\$ 234,830

E. PENSION PLAN

Substantially all employees of the Assumption Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund ("System"), a cost sharing, multiple-employer defined benefit pension plan controlled and administered by a separate board of trustees.

All regular employees under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, LA 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Assumption Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Assumption Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Assumption parish Clerk of Court's contributions to the System for the years ending June 30, 2000, 1999, and 1998, were \$23,915, \$20,432, \$18,464, respectively, equal to the required contributions for each year.

#### F. POST RETIREMENT BENEFITS

The Assumption Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk's employees become eligible for these benefits if they reach normal retirement age while working for the Clerk of Court. These benefits for retirees are provided through an insurance company whose monthly premiums are paid half by the employee and half by the Clerk of Court. For the years ended June 30, 2000 and 1999, the Clerk paid \$2,847 and 2,656, respectively, as its portion of retirees insurance for two retired employees.

#### G. DEFERRED COMPENSATION

All of the employees of the Assumption Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 25% of their salary (not to exceed \$7,500 a year) to the plan on a pre-tax basis. The contributions are withheld from the employees paycheck and beginning July 1, 1999, the Clerk matches up to \$600 per month for each employee. The contributions are fully vested immediately and are remitted to a third-party administrator each payday, where they are deposited to an account in the employee's name. The Assumption Parish Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2000, the Clerk's matching funds totaled \$8,650.

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

H. CHANGES IN AGENCY FUND BALANCES

The following is a summary of changes in agency fund unsettled deposits for the years ended June 30, 2000 and 1999:

	Unsettled Deposits June 30, 1998	Additions	Reductions	Unsettled Deposits June 30, 1999
Advance deposits	\$ 417,334	\$ 380,798	\$ 331,800	\$ 466,332
Registry of Court	434,203	44,164	47,643	430,724
Total	<u>\$ 851,537</u>	<u>\$ 424,962</u>	<u>\$ 379,443</u>	<u>\$ 897,056</u>

	Unsettled Deposits June 30, 1999	Additions	Reductions	Unsettled Deposits June 30, 2000
Advance deposits	\$ 466,332	\$ 351,667	\$ 313,553	\$ 504,446
Registry of Court	430,724	499,043	637,316	292,451
Total	<u>\$ 897,056</u>	<u>\$ 850,710</u>	<u>\$ 950,869</u>	<u>\$ 796,897</u>

H. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions during the years ended June 30, 1999 and 2000:

	Compensated Absences
Long-term obligations payable July 1, 1998	\$ 11,942
Additions	2,027
Deductions	<u>-0-</u>
Long-term obligations payable June 30, 1999	13,969
Additions	3,428
Deductions	<u>-0-</u>
Long-term obligations payable June 30, 2000	<u>\$ 17,397</u>

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 2000 and 1999

I. EXPENSES PAID BY POLICE JURY

State statutes require the police jury to pay for certain operating expenditures of the Clerk's office. These expenditures include providing the Clerk with office space and paying for the utilities of the Clerk's office. The value of these expenditures paid by the police jury cannot be reasonably estimated and have not been included in the accompanying financial statements.

J. EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund fund balance that exceeds one-half of the revenues of the Clerk's last year of his term of office. Because June 30, 2000, is the last year of the Clerk's four-year term of office, the clerk is required to pay to the Police Jury \$60,228, which is the amount by which the General Fund fund balance exceeded one half of the revenues for the year ended June 30, 2000.

# DEAN AND DEAN

# CERTIFIED PUBLIC ACCOUNTANTS

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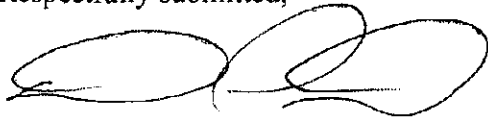
## Independent Auditors' Report on Additional Information

December 19, 2000

Honorable Lawrence E. Bergeron  
Assumption Parish Clerk of Court

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information in the accompanying schedules is presented as additional analytical data and is not a required part of the general purpose financial statements. The supplemental information has been subjected to tests and other auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,



Dean and Dean, CPA's



Assumption Parish Clerk of Court  
Supplemental Information Schedules  
Fiduciary Funds - Agency Funds  
As of and For the Years Ended June 30, 2000 and 1999

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

ASSUMPTION PARISH CLERK OF COURT  
 FIDUCIARY FUND TYPE - AGENCY FUNDS  
 COMBINING BALANCE SHEET  
 JUNE 30, 2000 AND 1999

	Advance Deposit Fund		Registry of Court Fund		Total	
	2000	1999	2000	1999	2000	1999
<u>ASSETS</u>						
Cash and cash equivalents	\$ 506,944	\$ 468,493	\$ 292,451	\$ 430,724	\$ 799,395	\$ 899,217
Total Assets	<u>\$ 506,944</u>	<u>\$ 468,493</u>	<u>\$ 292,451</u>	<u>\$ 430,724</u>	<u>\$ 799,395</u>	<u>\$ 899,217</u>
<u>LIABILITIES</u>						
Unsettled deposits	\$ 504,446	\$ 466,332	\$ 292,451	\$ 430,724	\$ 796,897	\$ 897,056
Due to General Fund	<u>2,498</u>	<u>2,161</u>			<u>2,498</u>	<u>2,161</u>
Total liabilities	<u>\$ 506,944</u>	<u>\$ 468,493</u>	<u>\$ 292,451</u>	<u>\$ 430,724</u>	<u>\$ 799,395</u>	<u>\$ 899,217</u>

ASSUMPTION PARISH CLERK OF COURT  
FIDUCIARY FUND TYPE - AGENCY FUNDS  
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS  
FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

	Advance Deposit Fund		Registry of Court Fund		Total	
	2000	1999	2000	1999	2000	1999
<u>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</u>	<u>\$ 466,332</u>	<u>\$ 417,334</u>	<u>\$ 430,724</u>	<u>\$ 434,203</u>	<u>\$ 897,056</u>	<u>\$ 851,537</u>
<u>ADDITIONS</u>						
Suits and successions	351,667	380,798			351,667	380,798
Judgments			493,131	37,877	493,131	37,877
Interest			5,912	6,287	5,912	6,287
Total Additions	<u>351,667</u>	<u>380,798</u>	<u>499,043</u>	<u>44,164</u>	<u>850,710</u>	<u>424,962</u>
	817,999	798,132	929,767	478,367	1,747,766	1,276,499
<u>REDUCTIONS</u>						
Clerk's costs	194,605	192,353			194,605	192,353
Settlements to litigants	26,090	48,642	637,316	47,643	663,406	96,285
Sheriff's fees	49,698	45,854			49,698	45,854
Other	43,160	44,951			43,160	44,951
Total Reductions	<u>313,553</u>	<u>331,800</u>	<u>637,316</u>	<u>47,643</u>	<u>950,869</u>	<u>379,443</u>
<u>UNSETTLED DEPOSITS AT END OF YEAR</u>	<u>\$ 504,446</u>	<u>\$ 466,332</u>	<u>\$ 292,451</u>	<u>\$ 430,724</u>	<u>\$ 796,897</u>	<u>\$ 897,056</u>

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

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Donald A. Dean, CPA  
David P. Dean, CPA

Independent Auditor's Report on Compliance and on Internal  
Control Over Financial Reporting Based on an Audit of  
Financial Statements Performed in Accordance  
with Government Auditing Standards

December 19, 2000

Honorable Lawrence E. Bergeron  
Assumption Parish Clerk of Court  
Napoleonville, Louisiana

We have audited the accompanying financial statements of the Assumption Parish Clerk of Court as of June 30, 2000 and 1999, and for the years then ended and have issued our report thereon dated December 19, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Clerk's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

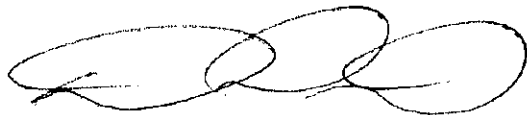
In planning and performing our audit, we considered the Assumption Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

Honorable Lawrence E. Bergeron  
December 19, 2000

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the Clerk, management, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, representing the signature of Dean and Dean, CPAs.

Dean and Dean, CPAs